

Terence D. Watson
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*Attorneys for Defendant
Invotec Engineering Inc.*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
	: Case No. 05-44481 (RDD)
DELHI CORPORATION, <i>et al.</i> ,	:
	: (Jointly Administered)
-----X	
DELHI CORPORATION, <i>et al.</i> ,	: Adv. Proc. No. 07-02295 (RDD)
	:
Plaintiffs,	:
	:
against	:
	: <u>CERTIFICATE OF SERVICE</u>
INVOTEC ENGINEERING INC.,	:
	:
Defendant.	:
	:
-----X	

TERENCE D. WATSON, of full age, hereby certifies and states as follows:

1. I am a partner with the Law Offices of Ira S. Sacks LLP, counsel to Defendant Invotec Engineering Inc. ("Invotec") in the above-captioned adversary proceeding.

2. I certify that on May 11, 2010, this office caused Invotec's Joinder to Motions (I) to Vacate Prior Orders Establishing Procedures for Certain Adversary Proceedings, Including Those Commenced by the Debtors Under 11 U.S.C. §§ 541, 544, 545, 547, 548 or 549, and Extending the Time to Service Process for Such Adversary Proceedings, and (II) in the Alternative, Dismissing the Adversary Proceeding on the Grounds of Judicial Estoppel (the

“Joinder”) to be filed, *via* electronic filing, with the Clerk of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004.

3. Counsel for all parties receiving electronic notification of filings in this case *via* the court’s CM/ECF system received notice of the filing of the Joinder *via* electronic service.

4. I further certify that the Joinder was also served *via* regular mail upon the following:

Butzel Long, A Professional Corporation
380 Madison Avenue, 22nd Floor
New York, New York 10017
Attn: Eric B. Fisher, Esq.

Butzel Long, a Professional Corporation
150 West Jefferson Avenue, Suite 100
Detroit, Michigan 48226
Attn: Eric M. Mathis, Esq.

Togut, Segal & Segal LLP
One Penn Plaza – Suite 3335
New York, New York 10119
Attn: Albert Togut, Esq.

U.S. Trustee
United States Bankruptcy Court
300 Quarropos Street
White Plains, New York 10601

I certify, under penalty of perjury, that the foregoing statements made by me are true and correct.

Dated: May 11, 2010

/s/ Terence D. Watson
Terence D. Watson